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RULES OF EVIDENCE. By George W. Bradner. Chicago: Callaghan & Co., 1895.

This book aims to occupy a middle position between exhaustive treatises, like Greenleaf, and digests, like Stephen. Although the author follows in the main Stephen's classification, his statement and explanation of the principal rules of evidence are fuller. On the other hand, no attempt is made to follow out the law into all its ramifications. The book is not intended to take the place of the large standard treatises such as Greenleaf and Best. Accordingly, the older cases are not cited where there is recent authority in point. The author writes for American lawyers, and seeks especially to present to them in small compass the results of the more recent decisions in this country. He says at the close of his Introduction: "All we propose to do is to collate the work of the judges, and put it into a concise form for the use of the profession." To this modest plan he has adhered throughout. One could wish there were more of the author's own comment and criticism in the work. Busy lawyers in search of the latest decisions in American jurisdictions will find Mr. Bradner has done them good service by his abstracts.

F. B. W.

A TREATISE ON THE FEDERAL INCOME TAX OF 1894. By Roger Foster and Everett V. Abbot. Boston: The Boston Book Co., 1895. pp. ix, 546.

This volume appeared just long enough before the recent decision upon the constitutionality of the income tax, which it in a great degree foreshadowed, to give its authors an opportunity to establish a reputation for prophecy, though their preface disclaims any such ambition. As its size would indicate, it is the most exhaustive manual that has yet appeared upon the subject. Indeed, it leaves little to be said further in any direction, — only a brief could be more thorough.

To the student of politics and economics the short historical sketch, including extracts from the debates on taxation in the Convention of 1787, will be interesting; while the busy lawyer, compelled to prepare a brief on short notice, will appreciate the carefully written chapters on the incidence of the tax and the income subject to it, as well as the abundance of cross references, and the copious citations from cases, department rulings, and former acts. Persons subject to the tax, also, will find a full collection of fac-simile forms with directions for use, well calculated to keep them from making faulty returns. If a full bench of the court declares the remainder of the act unconstitutional, the chapter devoted to "Remedies of the Taxpayer" will be invaluable to those unfamiliar with the unwonted procedure of recovering a tax.

Altogether, whether one wishes to pay his tax properly, or to resist it successfully, this manual will be found equally useful.

J. P. H.

AMERICAN ELECTRICAL CASES, with annotations. Edited by William W. Morrill. Albany: Matthew Bender. 1894, 1895. 8vo. Vol. I 1873-1885, pp. xxi, 894; Vol. II. 1886-1889, pp. xxi, 915.

At a time when the tendency toward specialization in law is daily increasing, a collection of cases, on so important a subject as electricity, is sure to be well received. The editor of "American Electrical Cases"

proposes to make, in effect, a new series of reports, devoted exclusively to this subject. The number of cases is already so considerable that several volumes will be required to bring the work down to date, after which a new volume is to be added as often as the further accumulation of cases demands. It is needless to remark on the many advantages of such a plan. The first two volumes are at hand, and bear evidence of much careful preparation. The cases are well arranged, the annotations numerous, and the index a model for all books of this class. A. K. G.

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THE UNITED STATES INTERNAL REVENUE TAX SYSTEM, embracing all Internal Revenue laws, now in force, as amended by the latest enactments. Edited by Charles Wesley Eldridge. Boston and New York: Houghton, Mifflin, & Co. 1895. 8vo. pp. vii, 722.

Mr. Eldridge's book is not a commentary. Its object is to present a reliable statement of the whole law of internal revenue taxation, as it exists to-day, with a digest of decisions and rulings, placed under the sections to which they relate. The book has been carefully prepared by one who had a hand in revising the internal revenue laws, and will doubtless be found a helpful guide to all who have occasion to explore the wilderness of the revised statutes on the subject. An improvement might be suggested in the facilities for reference and cross reference. "Compare with sec. 118, Act June 30, 1864, as amended, *infra*," and "see Appendix," are perhaps not as precise references as could be desired, where sec. 118 is in another chapter, and the Appendix occupies forty pages.

A. K. G.

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OLIVER'S PRECEDENTS AND FORMS OF PRACTICE. Fifth edition. By Bordman Hall, LL.B. Boston: Little, Brown, & Co. 1895. 8vo. pp. xlviii, 773.

Although this treatise was originally published in 1842, it has managed to survive the various codes and practice acts, and to attain a high rank in the esteem of practitioners of the day, who find that the need of common forms and precedents has by no means disappeared. This useful work has generally succeeded in filling an important place, and the present edition promises to enhance its value in the future. A great deal of what was unnecessary or obsolete has been omitted, much has been rewritten, and convenient improvements have been made in the classification and indexing of the material. Many new precedents have been added, and States outside of New England have not been as entirely neglected as in the past. The scope of the work has, on the whole, been well recognized, and its objects carried out with creditable success.

D. A. E.

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HANDBOOK OF CRIMINAL PROCEDURE. By William L. Clark. St. Paul: West Publishing Company. 1895. (Hornbook Series.) 8vo. pp. viii, 658.

This, the latest Hornbook, represents in a great degree the general nature of this useful little series. It is characterized by the same virtues, and to some extent by the same defects, that have been pointed out in previous reviews. It aims to afford to the student a rapid and comprehensive view of the subject of criminal procedure, and, on the whole, does